

2000**Limited Liability Company's List of Members and Consents****3832**

For use by limited liability companies (LLCs) with one or more nonresident members. Attach to Form 568 and give a copy to each nonresident member. Use additional sheet(s) if necessary. Separate forms FTB 3832 for each nonresident member (or groups of nonresident members) may be used.

Limited liability company name

Secretary of State file number

Federal employer identification number (FEIN)

Note: Completion of this form does not satisfy the requirements for filing a California income tax return. See General Information C.

List below the names and identification numbers of members of record at the end of the LLC's taxable year.

Number	Member's name	Only nonresident members must sign: I consent to the jurisdiction of the State of California to tax my distributive share of the LLC income attributable to California sources.		Member's social security no./FEIN
		Signature	Date	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

List below the names and identification numbers of members who sold or transferred their ownership interests before the end of the LLC's taxable year.

Number	Member's name	Only nonresident members must sign: I consent to the jurisdiction of the State of California to tax my distributive share of the LLC income attributable to California sources.		Member's social security no./FEIN
		Signature	Date	
1				
2				
3				
4				
5				

General Information**A Purpose**

When an LLC has one or more members who are nonresidents of California, use form FTB 3832 to:

- List the names and social security numbers or federal employer identification numbers (FEIN) of all such members; and
- Obtain the signature of each nonresident member evidencing consent to the jurisdiction of the State of California to tax that member's distributive share of income attributable to California sources.

Note: If a member fails to sign a form FTB 3832, the LLC is required to pay tax on the member's distributive share of income at that member's highest marginal rate. Any amount paid by the LLC will be considered a payment made by the member (California Revenue and Taxation Code Section 18633.5). See the Limited Liability

Company Tax Booklet, Form 568 and Instructions, (General Information G) for more information.

B When to File

File form FTB 3832:

- For the first taxable period for which the LLC became subject to tax with nonresident members; or
- For any taxable period during which the LLC had a nonresident who has not signed a form FTB 3832.

C Nonresidents Who Must File a California Return

Non-resident members (individuals, estates, trusts, corporations, etc.) are required to file the appropriate California tax returns, in addition to signing a form FTB 3832. An individual nonresident must file Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, if the individual had income from California sources and:

- Was single or unmarried at the end of 2000 and the individual's gross income from all sources was more than \$11,302; or adjusted gross income from all sources was more than \$9,042; or
- Was married at the end of 2000, and the individual and his or her spouse had a combined gross income from all sources of more than \$22,605; or adjusted gross income from all sources of more than \$18,084; or
- Owed \$1 or more of California tax.

D Group Nonresident Member Return

Certain nonresident members of an LLC doing business in California may elect to file a group nonresident return using Form 540NR. For more information, get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR.